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*ADMITTED TO D.C. BAR; D.C. PRACTICE OF
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Commissioner of Patents
U.S. Patent and Trademark Office
2011 South Clark Place
Customer Window
Crystal Plaza Two, Lobby, Room 1B03
Arlington, VA 22202

Re: Amendment and Response
Appl. No.: 09/940,858
Filed: August 29, 2001
Title: **Oxidized Forms of Retinoic Acid as Ligands
for Peroxisome Proliferator Activated
Receptor Gamma**
Inventor(s): Plutzky, *et al.*
Atty. Dkt.: 7570/73230 (formerly 81994/282421)

Dear Sir:

The following documents are being forwarded herewith for appropriate action by the U.S. Patent and Trademark Office:

1. Amendment and Response Under 37 C.F.R. § 1.111; and
2. One return postcard.

CALCULATION OF ADDITIONAL FEES

Applicant(s) have calculated additional fees as follows:

	No. After Amendment	No. Previously Paid for	No. Extra	Rate	Fee
Total Claims Fee	18	23=	0	\$ 18.00	0.00
Independent Claims Fee	3	5 =	0	\$ 84.00	0.00
Multiple Dependent Claims Fee	2	0	0	\$ 280.00	280.00
Total Additional Claims Fee					280.00
TOTAL FEES DUE					280.00

The Commissioner is hereby authorized to charge the above fee to our Deposit Account No. 06-1135 under Order No. 7570/73230. The Commissioner is also hereby authorized to charge any fee deficiency, or credit any overpayment, to our Deposit Account No. 06-1135 under Order No. 7570/73230.

It is respectfully requested that the enclosed postcard be stamped with the date the enclosed documents are received by the PTO and that it be returned as soon as possible.

Very truly yours,

FITCH, EVEN, TABIN & FLANNERY

Michael A. Sanzo

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MAS:ct
Enclosures